2021/2022
TAX INCENTIVES
FOR BUSINESSES
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Greetings!

Thank you for your business interest in North Dakota. I know you will find this is a great state for business opportunities in healthy and vibrant communities. In addition to a tax climate that encourages growth, North Dakota offers one of the nation’s best educated and most reliable workforces.

Whether you are looking for traditional tax incentives or innovative opportunities, like the Renaissance Zones, you will find North Dakota has much to offer. This publication explains options to help you determine which incentives are best for you and your business.

Whether you are already doing business in North Dakota or are new to the state, you will discover that our state’s tax climate is competitive with any state in the nation.

Please feel free to contact my office about taxes in North Dakota. I would appreciate the opportunity to help you.

Sincerely,
[Brian Kroshus]
North Dakota Tax Commissioner

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**NOTICE OF DISCLOSURE TO LEGISLATURE**

Upon written request from the chairman of Legislative Management or a standing committee of the North Dakota Legislative Assembly, the law requires the North Dakota Office of State Tax Commissioner to disclose the amount of any tax deduction or tax credit earned or claimed by a taxpayer. The taxpayer’s name, social security number or federal employer identification number, or any other information specifically prohibited from being disclosed under North Dakota tax law remains confidential and will not be disclosed. This potential disclosure applies to deductions and credits earned or claimed on or after August 1, 2017.

**TAX INCENTIVES ARE CONTINGENT ON TAX COMPLIANCE**

A state or local tax incentive described in this publication is allowed only if the taxpayer has satisfied all state and local tax obligations and tax liens of record for taxes owed to the state or a political subdivision. A taxpayer may be required to obtain a property tax clearance statement before claiming a state tax incentive. Before a city or county may grant a local tax incentive, the taxpayer applying for the incentive may have to obtain and submit a state tax clearance statement and a property tax clearance statement. For more information, see the instructions to the pertinent application form or tax form for each incentive.
You’ll find plenty of reasons why North Dakota is a great place to do business. Here are a few:

- **Our individual income tax rates** - ranging from 1.1% to 2.9% - are the lowest of any state with a broad-based income tax.

- **Our corporate income tax rates** range from 1.41% to 4.31% of North Dakota taxable income. The state income is determined using an equally weighted three-factor apportionment formula. Starting with the 2019 tax year, corporations may elect to use an apportionment formula having a single sales factor.

- **Passthrough entities**, such as partnerships and S corporations, do not pay income tax; instead, their profits are passed through to their owners.

- **Many items** are exempt from sales tax that are taxed by other states, such as groceries, electricity, natural gas, and most services.

- **North Dakota exempts all personal property** from taxation (except certain oil and gas refineries and utilities). This means no tax on items like office equipment, inventory, accounts receivable, or materials in process.

- **North Dakota has some of the most affordable workers compensation and unemployment insurance tax rates in the nation.**

### PROPERTY TAX EXEMPTION

**New or Expanding Business**

A business project may qualify for a property tax exemption for up to five years. Two extensions are available:

- Agricultural processors may be granted a partial or full exemption for up to five additional years.
- A project located on property leased from a government entity qualifies for an exemption for up to five additional years upon annual application by the project operator.

In addition to, or instead of, an exemption, local governments and any project operator may negotiate payments in lieu of property tax for a period of up to 20 years from the date project operations begin.

**Qualifications**

To qualify, the project must be a new or expanding primary sector business. "Primary sector" refers to a business that adds value to a product, process, or service that produces new wealth in North Dakota. All buildings, structures, or improvements used in, or necessary to, the operation of the project qualify. The structure might be the project’s buildings or the project’s quarters within a larger building. Land does not qualify for an exemption.

A city or county with a population that is fewer than 40,000 may grant an exemption for a retail project if the voters have approved granting of exemptions for projects operating in the retail sector, and the governing body has set minimum criteria for granting those exemptions.
A project is not eligible for an exemption if one of the following applies:

• A tax exemption was received under tax increment financing.
• The governing body determines the exemption fosters unfair competition or endangers existing business.
• The project operator is delinquent on any state or local tax obligation.

If a project is located in a city, the exemption will not apply to the county or school district’s portion of the property tax if either or both of them choose not to participate in the exemption.

Application Procedures

• The project operator applies to the city governing body or the county commission depending on the project’s location.
• The project operator must provide the city or county a state tax clearance record and, in certain cases, a property tax clearance record.
• The application for exemption must be made and approved before construction of a new structure begins. If an existing structure will be occupied, application must be made and approved before the structure is occupied.
• Payments in lieu of taxes may be approved after construction or occupancy of a structure.
• Nonvoting representation of affected school districts and townships must be included in the negotiation and deliberation of an exemption or payment in lieu of taxes. The project operator must publish two notices in the official newspaper of the city or county at least one week apart if the appropriate governing body determines there are local competitors. The last notice must be published at least 15 days, but not more than 30 days, before the application is considered.
• A public hearing on the application must be held. After the public hearing, the appropriate governing body acts on the application.

Reference: N.D.C.C. ch. 40-57.1

PERSONAL PROPERTY TAX EXEMPTION

North Dakota exempts all personal property from property taxation except that of certain oil and gas refineries and utilities.

Reference: N.D.C.C. §§ 57-02-04 and 57-02-08
PAYMENT IN LIEU OF PROPERTY TAX

Coal Conversion Facility Privilege Tax Exemptions
A privilege tax, which is in lieu of property taxes on the facility, is imposed monthly on a coal conversion facility. The land on which the plant is located remains subject to property tax. Electrical generating facilities are exempt from generation tax and 85% of the capacity tax until June 30, 2026. Other coal conversion facilities are exempt from 85% of the capacity tax until June 30, 2026.

Electrical Generating Facilities
An electrical generating facility with at least one generating unit with a capacity of 10,000 kilowatts or more is subject to a tax of .65 mill times 60% of installed capacity times the number of hours in the tax period, plus a tax of .25 mill per kilowatt hour of electricity produced for sale. A new or repowered unit is exempt from the state’s share of both taxes for the first five years of operation, and the county where the plant is located may exempt all or part of its share of the tax based on capacity for up to five years.

Other Coal Conversion Facilities
A coal gasification facility that consumes or is designed to use 500,000 tons or more of coal per year is subject to a tax equal to the greater of 2% of gross receipts or 13½ cents on each 1,000 cubic feet of synthetic natural gas produced for sale. Production in excess of 110 million cubic feet per day is exempt.

For any other coal conversion facility that consumes or is designed to use 500,000 tons or more of coal per year, the tax is 2% of gross receipts.

A new coal conversion facility other than an electrical generating facility is exempt from the state’s share of the tax for the first five years of operation, and the county where the plant is located may exempt the county’s share of the tax for up to five years.

Carbon Dioxide Sale and Capture Exemptions
In computing its taxable gross receipts, a coal conversion facility may exclude income from the sale and transportation of carbon dioxide used in the enhanced recovery of oil or natural gas.

A coal conversion facility that achieves a 20% capture of carbon dioxide emissions after 2016 is exempt from 20% of the state’s share of the tax. An additional 1% of the state’s share of the tax is exempted for each additional 2% capture of carbon dioxide emissions, to a maximum of 50% of the state’s share of the tax. These exemptions apply for 10 years from the date of first capture of carbon dioxide emission or for 10 years from the date the facility is eligible to receive the credit.

Reference: N.D.C.C. ch. 57-60
Sales Tax Exemption Approval Process

For coal mine machinery and equipment, the mine operator is required to apply for a refund of the qualifying tax paid. For all other listed sales tax exemptions, the project owner may obtain prior approval from the State Tax Commissioner to exempt qualified tangible personal property at the time of purchase. If prior approval is not received, the purchaser must pay the tax and the project owner may apply for a refund of the tax paid on any property ultimately approved for exemption.

Contractors that purchase and install or consume tangible personal property eligible for exemption are required to pay sales or use tax on all property used in an exempt project unless the project owner provides an exemption letter issued by the State Tax Commissioner stating that contractors are not liable for sales or use tax. Project owners may apply for a refund of tax paid by contractors on property qualifying for exemption.


Agricultural Commodity Processing Plant Construction Materials

Construction materials used to construct an agricultural commodity processing facility are exempt from sales and use taxes.

Reference: N.D.C.C. § 57-39.2-04.4

Carbon Dioxide for Secure Geologic Storage or Enhanced Recovery of Oil and Gas

A sales tax exemption is available for purchasing tangible personal property used to construct or expand a system to compress, gather, collect, store, transport or inject carbon dioxide for use in secure geologic storage or in enhanced recovery of oil or natural gas in North Dakota.

Reference: N.D.C.C. § 57-39.2-04.14

Coal Gasification By-Products

A sales and use tax exemption may be granted for purchasing tangible personal property used to construct or expand a facility in North Dakota to extract or process by-products associated with coal gasification.

Reference: N.D.C.C. § 57-39.2-04.11

Coal Mine Machinery or Equipment

A sales and use tax exemption and refund may be granted for machinery or equipment used to produce coal from a new mine in North Dakota. The exemption for each new mine is limited to the first $5 million of sales and use tax paid. The exemption extends to replacement machinery or equipment if the capitalized investment in the new mine exceeds $20 million.

Reference: N.D.C.C. § 57-39.2-04.8
Data Centers

Owners, operators, and tenants of a qualified data center may be granted a sales tax exemption on information technology equipment and computer software, including replacement equipment and software, purchased after December 31, 2020. To qualify, a data center must be a newly constructed or substantially refurbished facility located in North Dakota of at least 15,000 square feet of which 50% is used for data processing.

Reference: N.D.C.C. § 57-39.2-04.17

Electrical Generating Facilities – Coal-Powered

A sales and use tax exemption may be granted for purchasing building materials, production equipment and other tangible personal property used in the construction or expansion of coal-powered electrical generating facilities. To qualify, the facility must convert coal in its natural form or beneficiated coal into electrical power and have at least one single electrical generation unit with a capacity of 50,000 kilowatts or more.

Reference: N.D.C.C. §§ 57-39.2-04.2 and 57-40.2-04.2

Electrical Generating Facilities – Other

A sales and use tax exemption may be granted for purchasing building materials, production equipment and other tangible personal property used in the construction or expansion of an electrical generating facility other than a coal-powered or wind-powered facility. To qualify, the facility must produce electricity for resale or for consumption in a business activity and have at least one single electrical generation unit with a capacity of 100 kilowatts or more.

Reference: N.D.C.C. §§ 57-39.2-04.2 and 57-40.2-04.2

Fertilizer and Chemical Processing Facilities

A sales tax exemption may be granted for purchasing tangible personal property used to construct a chemical or fertilizer processing facility and any integral component located at the facility site and necessary for the plant’s operation. The plant must produce fertilizer, chemicals or chemical derivatives from natural gas, natural gas liquids, or crude oil components. To qualify, the plant owner must receive from the North Dakota Department of Environmental Quality by June 30, 2023 an air quality permit or a notice that the air quality permit application is complete.

Reference: N.D.C.C. § 57-39.2-04.15

Computer and Telecommunications Equipment

For primary sector businesses other than manufacturers and recyclers, a sales and use tax exemption is allowed for purchases of computer and telecommunications equipment. To qualify for exemption, the equipment must be an integral part of a new primary sector business or create an economic expansion of an existing business, and the primary sector business must be certified by the North Dakota Department of Commerce Division of Economic Development and Finance. The exemption does not extend to the purchase of replacement equipment.

Reference: N.D.C.C. § 57-39.2-04.3
Gas Processing Facilities
A sales and use tax exemption may be granted for any of the following:

- Purchasing building materials, equipment, and other tangible personal property used to construct or expand a gas processing facility.
- Purchasing tangible personal property used to construct or expand a system to compress, process, collect, or gather gas recovered from an oil or gas well in North Dakota.
- Purchasing machinery, equipment, and related facilities for environmental upgrades that exceed $100,000 and that reduce emissions, increase efficiency, or enhance reliability of equipment.


Liquefied Gas Processing
A sales and use tax exemption may be granted for purchasing tangible personal property used to construct or expand a processing facility in North Dakota that produces liquefied natural gas.

Reference: N.D.C.C. § 57-39.2-04.10

Manufacturing, Agricultural, or Recycling Equipment
A new or expanding plant may qualify for a sales and use tax exemption on machinery or equipment that is used directly for one of the following:

- Primarily for manufacturing or agricultural processing.
- Solely for recycling.

An expansion must increase production volume, employment, or the types of products that can be manufactured or processed.

Reference: N.D.C.C. § 57-39.2-04.3

Oil Refineries
A sales and use tax exemption may be granted for building materials, equipment, and other tangible personal property used to construct or expand an oil refinery in North Dakota. To qualify, the facility must have a nameplate capacity of processing at least 5,000 barrels of oil per day. In addition, purchases for environmental upgrades that exceed $100,000 and that reduce emissions, increase efficiency, or enhance reliability of equipment may also qualify for an exemption.

Reference: N.D.C.C. §§ 57-39.2-04.2 and 57-39.2-04.6

Straddle Plants, Fractionators, and Associated Infrastructure
A sales and use tax exemption may be granted for tangible personal property used to construct or expand in North Dakota a qualified straddle plant, qualified fractionator, and qualified infrastructure associated with the fractionator.

Reference: N.D.C.C. § 57-39.2-04.16
INCOME TAX APPORTIONMENT

A C corporation having income from business activity that is taxable in both North Dakota and one or more other states is required to apportion its business income using an apportionment formula with equally-weighted property, payroll, and sales factors. For tax years 2019 and after, a multistate C corporation may elect to use an alternative apportionment formula with a single sales factor. The election is binding for five tax years, after which it expires unless a new election is made. If a new election is not made, the standard equally-weighted three-factor apportionment formula must be used for a minimum of three tax years. For a unitary group, an election to use the alternative formula applies to all of the corporations included in the group.

Reference: N.D.C.C. § 57-38.1-09

INCOME TAX EXEMPTION

New or Expanding Business

Qualifications

A primary sector or tourism business may qualify for an income tax exemption for up to five years. “Primary sector” refers to a business that adds value to a product, process, or service that produces new wealth in North Dakota. “Tourism” refers to a tourism-related business that is a destination attraction. Eligibility is limited to a new business or to an existing business that expands its operations in North Dakota. A business is not eligible for the exemption if one of the following applies:

• The business received a property tax exemption under tax increment financing.
• There is an outstanding tax obligation or recorded lien for any delinquent state or local tax.
• The exemption fosters unfair competition or endangers existing business.

Application Procedures

• The business must apply to the State Board of Equalization (State Board), c/o State Tax Commissioner.
• The application must be filed no later than one year after the commencement of operations within the new business or expansion.
• The Department of Commerce Division of Economic Development and Finance reviews the application for primary sector or tourism eligibility.
• The business must provide notice to competitors as prescribed by the State Board.
• At a public meeting, the State Board considers the application and any testimony, and grants or denies the exemption.

Reference: N.D.C.C. ch. 40-57.1
Note: For all income tax credits, unless otherwise stated:

- The term “taxpayer” includes an individual, estate, trust, partnership, corporation, and limited liability company.
- The term “passthrough entity” means a partnership (all forms), S corporation, trust, limited liability company not taxed as a C corporation, or similar entity that passes its income, deductions, and credits through to its owners.

### Agricultural Commodity Processing Facility Investment Credit

A taxpayer is allowed an income tax credit for investing in a qualified agricultural commodity processing facility certified by the North Dakota Department of Commerce Division of Economic Development and Finance.

An agricultural commodity processing facility includes a livestock feeding, handling, milking, or holding operation that uses as part of its operation a by-product produced at a biofuels production facility.

To qualify, an investment must consist of an exchange of cash or a fee simple interest in North Dakota real property for an equity (ownership) interest in the facility.

The credit is equal to 30% of the investment. No more than $50,000 of credits may be used in any year. An unused credit may be carried forward up to 10 years. A taxpayer is allowed no more than $250,000 of credits for all tax years. If the taxpayer is a passthrough entity, the credit is passed through to its owners based on their respective interests in the entity.

Reference: N.D.C.C. ch. 57-38.6

### Angel Investor Investment Tax Credit

Note: This credit replaces the “angel fund” investment tax credit. The Angel Investor Investment Tax Credit is effective for angel funds organized and certified, and for qualified investments made, on or after July 1, 2017.

An income tax credit is available to individuals who set up a North Dakota angel fund for the purpose of pooling their monies to make qualified investments in qualified businesses. To take advantage of the program, both the angel fund and qualified business must be certified by the North Dakota Department of Commerce Division of Economic Development and Finance. A qualified investment means a transaction in which the angel fund exchanges cash for either an equity interest in a qualified business or a debt instrument with a mandatory conversion to equity provision issued by a qualified business.

A qualified business is a nonpublicly-traded for-profit entity with annual revenues of $10 million or less that is engaged in research or development of new products or processes. A qualified business does not include an entity that invests in, or derives income from, real estate holdings or operations.

The amount of the credit depends on whether the qualified investment is made in an in-state or out-of-state qualified business. An in-state qualified business is one that is created under North Dakota law, has its principal office in North Dakota, and carries on the majority of its business activity (except sales activity) in North Dakota. It also includes an out-of-state qualified business that has a significant satellite operation in North Dakota that employs, or is projected to employ, over 10 employees. At least 50% of qualified investments must be made in in-state qualified businesses.

The credit is allowed to each angel investor member of the angel fund who participates in a qualified investment. The credit is equal to the member’s contribution to the total amount
invested by the angel fund multiplied by the applicable credit rate. The applicable credit rate is 35% for an in-state qualified business and 25% for an out-of-state qualified business. The maximum credit allowed to an angel investor for all qualified investments made in a tax year is $45,000. An unused credit may be carried forward up to 5 tax years.

If an angel fund’s members include a passthrough entity, the owners of the passthrough entity who are individuals are allowed to claim a share of the passthrough entity’s credit based on their respective interests in the passthrough entity.

For qualified investments made on or after July 1, 2017, an angel investor is allowed no more than $500,000 of credits under the program.

Reference: N.D.C.C. § 57-38-01.26

Automation Credit

Note: This credit is allowed for qualifying purchases made in the 2019 through 2022 calendar years, after which it expires.

A taxpayer is allowed an income tax credit for the purchase or capital lease of new or used automation and robotic equipment that upgrades or advances a manufacturing process, resulting in improved job quality or increased productivity in North Dakota. To qualify, the business must be certified as a primary sector business and the machinery and equipment must be approved by the North Dakota Department of Commerce Division of Economic Development and Finance. The credit is equal to 20% of the purchase cost or the equipment’s fair market value if a capital lease. An unused credit may be carried forward up to five tax years. If the taxpayer is a passthrough entity, the credit is passed through to its owners based on their respective interests in the entity.

The credit allowed to a corporation included in a consolidated North Dakota income tax return may be used to reduce the aggregate tax liability of all corporations in the return.

The total credits allowed for all qualifying purchases by all taxpayers is limited to $1 million per calendar year. This amount is prorated among the taxpayers if the qualifying purchases result in credits exceeding $1 million. If the total amount of credits earned for a year is less than $1 million, the unused portion is added to the following year’s $1 million limit.

Reference: N.D.C.C. § 57-38-01.33

Tax Credits for Producing or Blending Biodiesel or Green Diesel and for Crushing Soybeans or Canola

A corporation is allowed an income tax credit for adapting or adding equipment to retrofit a facility or to construct a new facility in North Dakota that either produces or blends biodiesel fuel or green diesel fuel, or crushes soybeans or canola. The credit is equal to 10% of the direct costs incurred, and is allowed in each of five tax years, starting with the tax year in which the production, blending, or crushing begins. An unused credit may be carried forward up to five tax years. A corporation is allowed no more than $250,000 of credits for all tax years.

A licensed supplier of biodiesel fuel or green diesel fuel having at least a 5% blend is allowed an income tax credit for blending the fuel in North Dakota. The credit is equal to...
A licensed seller of biodiesel fuel or green diesel fuel having at least a 2% blend is allowed an income tax credit for adapting or adding equipment to the seller’s facility in North Dakota to enable it to sell the biodiesel or green diesel blend. The credit is equal to 10% of the direct costs incurred, and is allowed in each of five tax years, starting with the tax year in which the facility begins selling the biodiesel fuel or green diesel fuel. An unused credit may be carried forward up to five tax years. A seller is allowed no more than $50,000 of credits for all years.

For the biodiesel and green diesel supplier and seller credits only: If the supplier or seller is a passthrough entity, the credit is passed through to the entity’s owners based on their respective interests in the entity.

Reference: N.D.C.C. §§ 57-38-01.22, 57-38-01.23, and 57-38-30.6

Internship Employment Credit

A taxpayer is allowed an income tax credit for employing an individual under an internship program located in North Dakota. An intern must be enrolled in a college or vocational technical education program majoring in a field related to the work to be performed and must be supervised and evaluated by the employer. The internship must qualify for academic credit.

The credit is equal to 10% of the compensation paid to the intern. The credit is allowed for up to five interns employed at the same time. An employer is allowed no more than $3,000 of credits for all tax years. If the employer is a passthrough entity, the credit is passed through to its owners based on their respective interests in the entity.

Reference: N.D.C.C. § 57-38-01.24

Research Expense Credit

A taxpayer is allowed an income tax credit for conducting research in North Dakota. The credit is equal to a percentage of the excess of qualified research expenses (QRE) over a base amount. “Qualified research expenses” and “base amount” have the same meaning as defined under federal income tax law, to the extent attributable to North Dakota activity. The percentage is 25% for the first $100,000 of excess QRE in a tax year. For excess QRE over $100,000 in a year, the percentage is 8%. (Different percentages apply to tax years 2007 through 2016, depending on when a research credit was first earned in North Dakota.)

For taxpayers who earned a credit in North Dakota before January 1, 2007, the maximum credit allowed in any year is $2 million and any credit over this amount is not allowed in any year. In the case of a passthrough entity, the credit is passed through to its owners based on their respective interests in the entity.

For tax years after 2018, a taxpayer may elect to use an alternative simplified method to calculate the credit, under which the credit is a percentage of QRE in excess of 50% of the average QRE for the preceding three tax years. The credit is 17.5% of the first $100,000 of excess QRE plus 5.6% of the excess QRE over $100,000. (If any one of the prior three years had zero QRE, other rates apply.)
An unused credit may be carried back three tax years and carried forward up to 15 tax years. If a taxpayer (limited to an individual, C corporation, estate, or trust) first conducted research in North Dakota after December 31, 2016 and if the taxpayer is certified by the North Dakota Department of Commerce as a qualified research and development company, the taxpayer may elect to transfer up to $100,000 of unused credits to another taxpayer. To qualify, the taxpayer must be a primary sector business with gross annual revenues under $750,000.

Reference: N.D.C.C. § 57-38-30.5

Seed Capital Investment Credit
A taxpayer is allowed an income tax credit for investing in a qualified business as certified by the North Dakota Department of Commerce Division of Economic Development and Finance.

A taxpayer holding a controlling interest in, or deriving over 50% of annual gross income from, a qualified business is not eligible for the credit.

A qualified investment means an exchange of cash for an equity (ownership) interest in the qualified business. The credit is equal to 45% of the investment. No more than $112,500 of credits may be used in any tax year. An unused credit may be carried forward up to four tax years. If the taxpayer is a pass-through entity or an angel fund, the credit is passed through to the entity’s owners or the fund’s members based on their respective interests in the entity.

Only the first $500,000 of eligible investments in a qualified business are eligible for the tax credit. The total amount of tax credits allowed for investments made in all qualified businesses in any calendar year is limited to $3.5 million.

Reference: N.D.C.C. ch. 57-38.5

Workforce Recruitment Credit
A taxpayer is allowed an income tax credit for employing extraordinary recruitment methods to recruit and hire employees for hard-to-fill positions in North Dakota. The credit is equal to 5% of the compensation paid during the first 12 consecutive months to an employee hired to fill a hard-to-fill employment position and is allowed in the first tax year following the tax year in which the employee completes the 12 consecutive month employment period. An unused credit may be carried forward up to four tax years. If a taxpayer is a pass-through entity, the credit is passed through to its owners based on their respective interests in the entity.

To qualify, an employer must pay an annual salary that is at least 125% of North Dakota’s average wage and must have employed all of the following recruitment methods for at least six months to fill a position for which the credit is claimed:

• Contracted with a professional recruiter for a fee.
• Advertised in a professional trade journal, magazine, or other publication directed at a particular trade or profession.
• Provided employment information on a website for a fee.
• Paid a signing bonus, moving expenses, or atypical fringe benefits.

In addition, if an employer claims the credit, the employee hired in the hard-to-fill position is allowed a deduction for the signing bonus, moving expenses, or atypical fringe benefits paid by the employer that are included in the employee’s federal taxable income.

Reference: N.D.C.C. §§ 57-38-01.25 and 57-38-30.3(2)
Income and property tax incentives are available to taxpayers for engaging in qualifying zone projects or for investing in a renaissance fund organization set up to provide financing to projects in a North Dakota renaissance zone. A zone project generally consists of a purchase, lease, or improvement to real estate located in the zone. A renaissance zone is a designated area within a city that is approved by the North Dakota Department of Commerce Division of Community Services.

For more information, contact the local zone authority for the city having a designated zone, the North Dakota Department of Commerce Division of Community Services, or the North Dakota Office of State Tax Commissioner.

Reference: N.D.C.C. ch. 40-63

A program is available to assist a new or expanding primary sector business with training employees hired to fill the new job positions it creates. The cost of the training under the program is paid for in whole or in part with the income tax withheld from the wages paid to the employees in the new job positions. For more information, contact Job Service North Dakota.

Reference: N.D.C.C. ch. 52-02.1

**CONTACT INFORMATION**

**North Dakota Department of Commerce**
PO Box 2057
Bismarck, ND 58503
Phone: 701-328-5300
Email: commerce@nd.gov
commerce.nd.gov

**North Dakota Department of Environmental Quality**
918 E. Divide Ave. #2
Bismarck, ND 58501
Phone: 701-328-5150
Email: deg@nd.gov
deg.nd.gov

**Job Service North Dakota**
PO Box 5507
Bismarck, ND 58506
Phone: 701-328-2825 or 800-366-6888
Email: jsndweb@nd.gov
jobsnd.com

**North Dakota Office of State Tax Commissioner**
600 E. Boulevard Ave., Dept. 127
Bismarck, ND 58505
Phone: 701-328-7088
Email: taxinfo@nd.gov
tax.nd.gov